



**ALABAMA DEPARTMENT OF REVENUE**  
**Monthly County Tobacco Tax Return**

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DEPARTMENTAL USE ONLY	
Date Proc'd	
Amt Paid	
Checked By	

TOB: TTCA-A (5/05)

FOR THE MONTH OF \_\_\_\_\_, \_\_\_\_\_  
 (MONTH OF ACTIVITY) (YEAR)

COMPANY NAME			FEIN / SSN <input type="text"/> <input type="text"/>
ADDRESS			PERMIT / REGISTRATION NUMBER <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/>
CITY	STATE	ZIP	TELEPHONE ( <input type="text"/> <input type="text"/> <input type="text"/> ) <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>

**TOBACCO PRODUCTS ACTUALLY SOLD DURING THE MONTH BY PERMITTED WHOLESALERS**  
**TOBACCO PRODUCTS RECEIVED DURING THE MONTH BY REGISTERED RETAILERS**

CODE	COUNTY	CIGARETTES	OTHER TOBACCO PROD.	AMOUNT DUE	CODE	COUNTY	DEPARTMENT USE ONLY
06	BARBOUR - 1				06	BARBOUR - 1	
06	BARBOUR - 2				06	BARBOUR - 2	
12	CHAMBERS				12	CHAMBERS	
13	CHEROKEE				13	CHEROKEE	
15	CHOCTAW				15	CHOCTAW	
22	COOSA				22	COOSA	
24	CRENSHAW				24	CRENSHAW	
26	DALE				26	DALE	
33	FRANKLIN				33	FRANKLIN	
34	GENEVA				34	GENEVA	
37	HENRY				37	HENRY	
38	HOUSTON				38	HOUSTON	
44	LIMESTONE				44	LIMESTONE	
49	MARION				49	MARION	
02	MOBILE				02	MOBILE	
56	RANDOLPH				56	RANDOLPH	
61	TALLADEGA				61	TALLADEGA	
65	WASHINGTON - 1				65	WASHINGTON - 1	
65	WASHINGTON - 2				65	WASHINGTON - 2	
65	WASHINGTON - 3				65	WASHINGTON - 3	
	<b>TOTALS</b>	\$	\$	\$			

TAX DUE

\* PENALTY (10% or \$50)

\*\* PENALTY (10% of Tax Due)

\*\*\* INTEREST

**TOTAL AMOUNT DUE**

\$

\$

\$

\$

\$

Check here if amount remitted through  
Electronic Funds Transfer (EFT). . . . .

**Mail Remittance To:**

Alabama Department of Revenue  
 Sales, Use & Business Tax Division  
 Tobacco Tax Section  
 P. O. Box 327555  
 Montgomery, AL 36132-7555  
 Telephone number (334) 242-9627

Under penalties of perjury, I hereby certify this return to be true and accurate.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

## Tax Rates By County

COUNTY BASIS	CIGARETTES PACK	CHEWING TOBACCO PACK	SNUFF CAN	SMOKING TOBACCO PACK	CIGARS EACH CIGAR	LITTLE CIGARS AS INDICATED	ROLLING PAPERS PACK
BARBOUR - 1	\$0.05	\$0.03	\$0.03	\$0.02	\$0.02	\$0.05/pk	\$0.15
BARBOUR - 2	0.05	0.05	0.05	0.05	0.05	0.05/pk	0.05
CHAMBERS	0.25	0.25	0.25	0.25	0.12	0.12/pk*	0.25
CHEROKEE	0.09	0.09	0.09	0.09	0.03	0.03 ea	0.15
CHOCTAW	0.10	0.10	0.10	0.10	0.10	0.10/pk	0.10
COOSA	0.05	0.03	0.03	0.02	0.02	0.05/pk	0.15
CRENSHAW	0.05	0.05	0.03	0.02	0.02	0.05/pk	0.15
DALE	0.05	0.03	0.03	0.02	0.02	0.02 ea	
FRANKLIN	0.05	0.04	0.04	0.04	0.05	0.05/pk	0.15
GENEVA	0.05	0.03	0.03	0.02	0.02	0.05/pk	
HENRY	0.05	0.03	0.03	0.02	0.02	0.05/pk	
HOUSTON	0.05	0.03	0.03	0.02	0.02	0.02 ea	
LIMESTONE	0.05	0.03	0.03	0.02	0.02	0.05/pk	
MARION	0.04	0.04	0.04	0.04	0.04	0.04/pk	0.15
MOBILE	0.05	0.12	0.12	0.12	0.10	0.05/pk	0.23
RANDOLPH	0.25	0.25	0.25	0.25	0.12	0.12/pk*	0.25
TALLADEGA	0.05	0.03	0.03	0.02	0.02	0.05/pk	0.15
WASHINGTON - 1	0.01						
WASHINGTON - 2	0.05	0.06	0.05	0.10	0.03	0.05/pk	0.15
WASHINGTON - 3	0.05	0.05	0.05	0.05	0.05	0.05 ea	0.05

Barbour County Notes:

On line Barbour - 1 enter \$0.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

On line Barbour - 2 enter \$0.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

\*Chambers and Randolph Counties Notes:

Effective May 13, 2005, the tax on little cigars (cigarette-sized cigars) was amended to twelve cents (\$0.12) on each package of little cigars per Acts 2005-163 and 2005-164.

Washington County Notes:

On line Washington - 1 enter \$0.01 per pack of cigarettes; no Other Tobacco Products (OTP) is due for line 1.

On line Washington - 2 enter \$0.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

On line Washington - 3 enter \$0.05 per pack of cigarettes; OTP should be computed as indicated on the Tax Rate Schedule.

In accordance with Sections 40-2A-11(a) & (b) and 40-1-44, **Code of Alabama 1975**, the following charges shall be applicable if return and/or payment is not received by the due date (20th of the month).

\* Penalty for failure to timely file return – the greater of 10% of the tax due or \$50. **Even if there is no activity during the month, a return must be filed and marked "No Activity".**

\*\* Penalty for failure to timely pay tax – 10% of tax due.

\*\*\* Interest – Rate established under the authority of 26 USC 6621. Contact the Tobacco Tax Section for the current rate.

Cash sent through the mail is sent at taxpayer's risk. Separate checks must be remitted for county and state payments.

Tax returns are color coded. Please submit original return. Copies should be retained for your record.

**TIME LIMITATION FOR FILING PETITION FOR REFUND**

A petition for refund shall be filed with the department or an automatic refund issued pursuant to Section 40-29-71, or a credit allowed, within (i) three years from the date the return was filed, or (ii) two years from the date of payment of the tax, whichever is later, or, if no return was timely filed, two years from the date of payment of the tax. (Section 40-2A-7(c)(2)9, **Code of Alabama 1975**.)